

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF DELAWARE

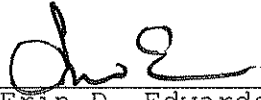
PREFERRED TAX SERVICE, INC., :
 :
 : Civil Action No.
 Plaintiff, : 1:05-CV-00872-SLR
 :
 v. :
 :
 THE TAX AUTHORITY, INC., et al. :
 :
 :
 Defendants. :
 :

CERTIFICATE OF SERVICE

The undersigned counsel for defendants, The Tax Authority and Kenneth M. Leese, certifies that, on May 11, 2006, true and correct copies of the Motion for Sanctions Pursuant to Rule 11, F.R.C.P., of Defendants, The Tax Authority, Inc. and Kenneth M. Leese, supporting Brief and Appendix, and proposed Order were electronically filed with the Clerk of the Court by using the CMM/ECF system, which will send a notice of electronic filing, and also that copies of such documents were deposited in the United States Mail, first-class mail, postage pre-paid, and addressed as follows:

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DATED: May 11, 2006